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To: Department Heads, Internal Control Officers, and Chief Fiscal Officers

From: Jeffrey Shapiro, First Deputy Comptroller

Date: May 3, 2019

Re: Internal Control Questionnaire and Department Certification

Comptroller Memo #2019-21

Executive Summary

Through this memo the Office of the Comptroller requests your assistance in completing the FY2019 *Internal Control Questionnaire* (ICQ). Based upon the Commonwealth Department Head Signature Authority (DHSA) model, the Department Head is responsible for implementing and maintaining effective internal controls based on prescribed statutes, regulations and policies. The ICQ is designed to help identify adherences to the controls, areas of risk, and mitigation steps. The ICQ's Certification Section confirms the status of the departments' compliance with these requirements. While the Department Head may delegate DHSA, pursuant to the process outlined by the Comptroller, the Department Head is responsible for all actions conducted by anyone to whom DHSA is delegated.

The responses to the ICQ is due by close of business on Friday **June 7, 2019**.

Internal controls are critical in creating an environment that is accountable to the public and demonstrates proper stewardship of public resources, while being responsive to the needs and direction of Senior Management. The Internal Control Act, Chapter 647 of the Acts of 1989, mandates that each department document its internal controls in accordance with guidelines established by the Office of the Comptroller – see: [Internal Control Guide](#).

Each department's Internal Control Officer (ICO) will receive an email with a link to the survey and a printable version of the survey questions. The ICO should work closely with Senior Management within the department/agency to identify appropriate staff for providing responses to each applicable section of the ICQ. You may use the printable version to parse and disseminate sections to staff for this purpose. It is recommended that all responses be collected first, and then entered into the application.

The ICQ is designed to provide an indication of the effectiveness of the Commonwealth's internal controls. During the Single Audit, auditors from KPMG and Comptroller staff, will review the internal controls of several departments in more depth. They may also visit departments to follow-up on prior year findings, review compliance with federal and state regulations, test selected transactions, and review cash and encumbrances. The auditors use department Internal Control Plans and ICQ responses, along with other procedures, to render an opinion on the internal controls of the Commonwealth as a whole.

The Office of the State Auditor often refers to ICQ responses and Internal Control Plans when conducting their audits of state agencies. Additional oversight agencies may be notified of ICQ responses that relate to the areas of oversight.

Departments Using Shared Services

Some departments use Shared Services through Comptroller approved Interdepartmental Services Agreement(s) (ISAs). The department that is the source of a transactional function must apply its Department Head Signatory Authority (DHSA) before that transactional function can be performed. Thus, the department using Shared Services must work with the department providing the service(s) to obtain the responses to the related ICQ section(s).

Certification

The last section of the questionnaire is the department's certification of the accuracy of responses. Each Department Head must review the responses before they are submitted. After submission, the Department Head will receive an email alert that the ICQ was submitted. A completed copy is sent to your Internal Control Officer. Please keep a copy, electronic email or printed copy and make it available to any auditors or regulators, federal or state, who conduct a review of your agency.

The completed ICQ is due on or before **June 7, 2019**. If you have any questions, please contact the Comptroller's Help Line at (617) 973-2468. Thank you in advance for your time and cooperation.

Attachments: Instructions for Completion

cc: Single Audit Liaisons
MMARS Liaisons
Payroll Directors
General Counsels
Internal Distribution

Instructions for Completing the FY2019 Internal Control Questionnaire

ACCESS

Each Internal Control Officer (ICO) will receive an e-mail from CTR Statewide Risk Management Team (**CTR-Risk.Management.Team@MassMail.State.MA.US** [<mailto:noreply@checkbox.com>]). Please make sure this email address is not “Blocked” by your email service. The email will contain a printable version of the ICQ.

The ICO will also receive (separately) a password for accessing the ICQ.

BEFORE COMPLETING THE SURVEY

It is recommended that all responses be collected ahead of time and then entered into the ICQ all at once. Disseminate sections of the printable version to the appropriate subject matter experts for this purpose.

COMPLETING QUESTIONS

Each department must answer all questions applicable to its operations. Responses are saved as you proceed through the survey. Some questions are conditional, meaning one or more questions may appear depending on how a previous one is answered. For example, “*Did the department receive, expend or manage any federal funds during the fiscal year?*” Selecting “Yes” displays additional questions for this section. If the response is “No”, hitting the *Next* button brings you to the next section.

Question numbers are system generated and the total count for each department varies based on responses to previous questions. So, the live survey question numbers may not match the numbers in the printable version of the survey.

Comment boxes will appear as needed if more information is requested for a specific question, and at the end of each section (if applicable).

NAVIGATION

Use the Back and Next buttons on the bottom of each page to navigate through the survey. If the Next button does not bring you to the next section, please review the current section for required questions that were likely unanswered.

Policy links are embedded as references throughout the survey and will prompt you to another tab. Should you by chance use the browser’s Back Button and close the survey - just re-open the link from the original email and you will be returned to where you left off in the survey.

SAVING YOUR WORK

To save a partially completed ICQ and return to it later, click on the *Save and Exit* button located at the bottom of each page. You can enter your email when prompted and have a reminder sent to your Inbox, or you can open the survey again from the original email to resume data entry.

QUESTIONS OR CONCERNS

CTR's SRMT annually reviews and updates the ICQ. Should you encounter a question or response format that you are unable to understand or may require future clarification, please contact a member of the SRMT at CTR-Risk.Management.Team@mass.gov

CERTIFICATION AND SUBMISSION

After the questions have been reviewed with the Department Head, check the **Yes** button in the Certification Section to submit the survey.

After submission, a confirmation email is sent to the Department Head. The ICO will receive an email with the completed questionnaire. If your department needs to make corrections, contact the Comptroller's Help Line (617 973-2468). Submit the completed ICQ no later than June 7, 2019.